

## SUPPLEMENTARY INSTRUCTIONS FOR TENNESSEE CITIES AND TOWNS 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In addition to the general government, please include the fiscal activities of the following agencies (if applicable):

Central business improvement districts  
Emergency communication districts (municipal)  
Fire departments and districts (metropolitan governments)  
Inner city redevelopment districts  
Health, educational, and housing facilities corporations  
Metropolitan celebration authorities  
Metropolitan hospital authorities  
Municipal airports  
Municipal electric distribution agencies  
Municipal industrial development corporations and boards  
Municipal libraries  
Municipal school systems  
Parking authorities  
Port authorities (metropolitan governments)  
Port authorities (single municipality)  
Public building authorities  
Regional megasite authorities  
Solid waste authorities (single municipality)  
Sport authorities  
Tourism development zones  
Transit authorities  
Water and wastewater authorities (single municipality)

### PART 2 - REVENUES

#### 3. A. Property taxes (code T01)

##### Include

- All property taxes received from current and prior year levies on real and personal property

#### 3. B. Local sales taxes

##### 1. General sales and gross receipts taxes (code T09)

###### Include

- Local option sales tax (City-wide)

##### 2. Alcoholic beverages sales tax (code T10)

###### Include

- Wholesale beer tax and wholesale liquor tax

##### 3. Amusements sales tax (code T11)

###### Include

- Admission tax on amusements

##### 6. Public utilities sales tax (code T15)

###### Include

- Franchise taxes

##### 8. Other sales taxes (code T19)

###### Include

- Business taxes
- Hotel-motel taxes
- Other local sales taxes

#### 3. C. Licensing and permit taxes

##### 1. Alcoholic beverages license and permit taxes (code T20)

###### Include

- Proceeds from application fees in addition to licenses and permits

##### 3. Motor vehicle licensing and permit taxes (code T24)

###### Include

- Motor vehicle licenses and city stickers

##### 4. Public utilities licensing and permit taxes (code T27)

###### Include

- Proceeds from taxicab registration

##### 6. Other licensing and permit taxes (code T29)

###### Include

- Building licenses and permits
- Other licenses or permits

#### 4. Intergovernmental revenues

##### A. Streets and highways – From the State (code C46)

###### Include

- State street aid revenue
- State gas inspection and other street funds

##### M. General support - From other local governments (code D30)

###### Include

- Local option sales tax (Countywide)
- In lieu payments from other local governments

##### From the State (code C30)

###### Include

- State sales tax
- State income tax
- State beer and alcoholic beverage taxes
- Gross receipts and special impact - TVA

##### N. All other - From the State (code C89)

###### Include

- Recreation and library grants
- Corporate excise tax and other state grants

### PART 3 – EXPENDITURES

#### 11. Personnel expenditures (code Z00)

##### Include

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any school system or utility owned and operated by this government
- Salaries and wages in gross amounts before deductions for income taxes, social security, or retirement coverage